

UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH DAKOTA
WESTERN DIVISION

UNITED STATES OF AMERICA,

CR 19-50003

Plaintiff,

FACTUAL BASIS STATEMENT

vs.

GREGORY SPERLICH,

Defendant.

The Defendant states that the following facts are true, and the parties agree that they establish a factual basis for the offense(s) to which the Defendant is pleading guilty pursuant to Fed. R. Crim. P. 11(b)(3).

At all relevant times, Gregory Sperlich ("Sperlich") was an attorney in private practice and resident of Rapid City, South Dakota. During each calendar year for the period 2009 through 2015, Sperlich received income which required him to file federal income tax returns and pay the resulting taxes to the Internal Revenue Service.

On or about October 15, 2013, in the District of South Dakota, Sperlich filed his 2012 Form 1040 federal income tax return with the Internal Revenue Service. The return reported gross income of \$115,109.00 on which taxes of \$34,341.32 were due to the Internal Revenue Service. Sperlich knew he was required to pay the taxes to the Internal Revenue Service by April 15, 2013, yet he knowingly and willfully failed to do so. As a result of Sperlich's willful

conduct, there is a criminal tax loss of \$34,341.32 for tax year 2012.

On or about May 10, 2016, in the District of South Dakota, Sperlich filed his 2015 Form 1040 federal income tax return with the Internal Revenue Service. The return reported gross income of \$301,665.00 on which taxes of \$72,642.00 were due to the Internal Revenue Service. Sperlich knew he was required to pay the taxes to the Internal Revenue Service by April 15, 2016, yet he knowingly and willfully failed to do so. As a result of Sperlich's willful conduct, there is a criminal tax loss of \$68,574.00 for tax year 2015.

Sperlich also knowingly and willfully failed to pay personal income taxes imposed under the Internal Revenue Code for the years 2009, 2010, 2011, 2013, and 2014. For all years, inclusive of 2012 and 2015, Sperlich willfully failed to pay taxes totaling \$301,553.68 to the Internal Revenue Service.

RONALD A. PARSONS, JR.
United States Attorney

5-16-19

Date



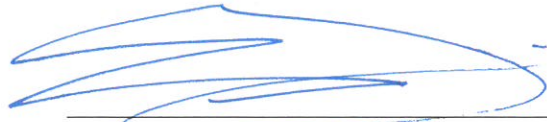
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4 Sept. 19

Date

9/4/19

Date



Gregory Sperlich
Defendant



Paul R. Winter
Attorney for Defendant